UNITED NATIONS **A**

General Assembly

Distr.
LIMITED

A/AC.243/1994/L.8
21 June 1994

ORIGINAL: ENGLISH

AD HOC INTERGOVERNMENTAL WORKING GROUP OF EXPERTS ESTABLISHED PURSUANT TO GENERAL ASSEMBLY RESOLUTION 48/218
Second session
13-17 June 1994

REPORT OF THE AD HOC INTERGOVERNMENTAL WORKING GROUP OF EXPERTS ESTABLISHED PURSUANT TO GENERAL ASSEMBLY RESOLUTION 48/218 ON THE WORK OF ITS SECOND SESSION

I. INTRODUCTION

1. The second session of the Ad Hoc Intergovernmental Working Group of Experts established pursuant to General Assembly resolution 48/218 of 23 December 1993 was held at United Nations Headquarters in New York from 13 to 17 June 1994.

II. ORGANIZATIONAL MATTERS

A. Attendance

2. The session was attended by experts from 23 Member States and representatives of invited United Nations bodies and offices. The list of experts is contained in section A of the annex to the present report. The Working Group held 10 formal meetings and invited the officers of the Secretariat mentioned in section B of the annex to provide information and clarification.

B. Organization of work

3. The Working Group considered the issues contained in paragraph 18 of the report of its first session (A/AC.243/1994/L.5) which it had identified at its first session as requiring further consideration. The Working Group had before it the schedule of work contained in conference room paper A/AC.243/1994/CRP.2.

C. Documentation

4. In addition to the documents which were transmitted to the experts at their first session, the Working Group had before it a document entitled "Observations regarding measures to reduce alleged cases of fraud", presented by the expert from France (A/AC.243/1994/L.6).

III. SUBSTANTIVE MATTERS

5. The Working Group, as decided at its first session, discussed the following issues:

(a) Magnitude of the problem and frauds committed from outside and inside the United Nations; the Secretariat provided the Working Group with information in this regard;

(b) Review of existing rules, procedures and mechanisms dealing with the prevention and detection of financial irregularities. With regard to the Financial Rules and Regulations, the Working Group concluded that there was a need for updating them as appropriate;

(c) Review of disciplinary mechanisms; the Working Group had detailed information on the existing disciplinary mechanisms. A number of ideas were raised by the members of the Working Group;

(d) Recovery; the issue of recovery was also a subject of discussion by the Working Group.

6. In regard to the above-mentioned matters, the Working Group decided that members would submit concrete proposals which would be discussed in depth at its third and final session, at which it would adopt its recommendations to the General Assembly.

7. Having submitted written proposals which were contained in document A/AC.243/1994/L.6, the expert from France was requested to provide clarification of some of his proposals. Following an extensive exchange of views on that paper, the Working Group felt that the proposals represented a good basis for further study.

8. Many experts submitted proposals for tentative recommendations. They are contained as submitted in document A/AC.243/1994/CRP.3. The Working Group decided to confine its third session to considering these as well as other proposals that might be submitted.

IV. ARRANGEMENTS FOR THE THIRD SESSION

9. The Working Group decided to hold its third session at United Nations Headquarters from 6 to 9 September 1994.

V. ADOPTION OF THE REPORT

10. At the 9th meeting, the Rapporteur introduced and orally revised the draft report of the Working Group on the work of its second session. The draft report was further revised by the members of the Working Group.

11. At the 10th meeting, the Working Group adopted the revised draft report.

VI. CLOSURE OF THE SESSION

12. At the 10th meeting, the Chairman noted the decision of the members of the Working Group with regard to the work of the third session. He thanked the experts for their contribution and cooperation. He also thanked the Secretariat staff for their support, and declared the second session closed.

ANNEX

List of participants

A. Experts

ALGERIA	Mr. M'hand Ladjouzi, Counsellor, Expert on Administrative and Budgetary Questions, Ministry of Foreign Affairs
ARGENTINA	Ms. Silvia Fernandez, Legal Adviser, Permanent Mission
ARMENIA	Mr. Movses Abelian, First Secretary, Permanent Mission
AZERBAIJAN	Mr. Rufat N. Novruzov, Counsellor, Permanent Mission
BARBADOS	H.E. Mr. Besley Maycock, Permanent Representative to the United Nations
BRAZIL	Mr. Lucius Maia Araujo, Auditor, Secretariat of the Treasury
CANADA	Ms. Bonnie Miller, Assistant Auditor General
CHINA	Mr. Wang Baoliu, Minister, Special Adviser on Economic Issues, Department of International Organizations and Conferences, Ministry of Foreign Affairs
COLOMBIA	Mr. Hernando Clavijo, Minister Counsellor, Permanent Mission
EGYPT	Mr. Adel El Safty, Assistant to the Minister for Foreign Affairs for Multilateral Relations
FINLAND	Mr. Erkki Kourula, Minister Counsellor, Permanent Mission
FRANCE	Mr. Stephane Visconti, Chargé de mission au Ministère des affaires étrangères
	Mr. Jean Français Bernicot, Conseiller à la Cour des Comptes
GERMANY	Mr. Helmut Kitschenberg, President of the Federal Academy for Public Administration

INDIA	Mr. N. Sivasubramaniam, Deputy Comptroller and Auditor General
JAPAN	Mr. Hideki Goda, First Secretary, Permanent Mission
JORDAN	Mr. Hanna S. Odeh, External Consultant to the World Bank and the International Fund for Agricultural Development
MALAYSIA	Mr. Rosli bin Abdullah, Director of Corporate and Management Support, Accountant General Department, Ministry of Finance
MALI	Mr. Nahamane Amadou Maiga, Second Counsellor (economic, social, administrative and budgetary questions)
RUSSIAN FEDERATION	Mr. Vladimir V. Kuznetsov, Counsellor, Permanent Mission
SENEGAL	Mr. Mame Balla Sy, Minister Counsellor, Permanent Mission
TUNISIA	Mr. Tarek Ben Hamida, Counsellor, Permanent Mission
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	Mr. Michael Wood, Counsellor and Legal Adviser, Permanent Mission
UNITED STATES OF AMERICA	Mr. Herbert K. Reis, Adjunct Professor of Law, New York University School of Law

B. Invited representatives of United Nations bodies and offices

Ms. Christine Dodson, Director of Personnel

Ms. Susan Mills, Deputy Controller

Ms. Christine Rollet, Principal Officer, Office of the Under-Secretary-General for Administration and Management

Mr. Nicholas Sardegna, Director, Buildings and Commercial Services Division, Office of General Services

Ms. Maria Vicien-Milburn, Executive Secretary, United Nations Administrative Tribunal

---